

Free State: Phumelela(FS195) - Table A1 Budget Summary for 4th Quarter ended 30 June 2010

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<b><u>Financial Performance</u></b>										
Property rates	-	-	2 104	5 848	4 002	4 002	2 622	5 586	6 498	6 823
Service charges	-	-	15 259	17 777	16 439	16 439	16 206	21 547	23 825	26 516
Investment revenue	-	-	115	140	110	110	324	610	641	673
Transfers recognised - operational	-	-	31 283	43 744	43 152	43 152	42 159	95 616	99 437	106 798
Other own revenue	-	-	4 016	27 384	3 966	3 966	3 403	2 877	2 801	2 666
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	-	52 778	94 893	67 669	67 669	64 714	126 237	133 202	143 476
Employee costs	-	-	17 212	20 140	19 444	19 444	17 562	22 908	24 855	26 967
Remuneration of councillors	-	-	2 598	3 629	2 862	2 862	2 535	3 106	3 370	3 657
Depreciation & asset impairment	-	-	-	7 200	7 200	7 200	-	7 555	7 933	8 329
Finance charges	-	-	513	415	510	510	447	454	477	501
Materials and bulk purchases	-	-	6 385	-	8 484	8 484	6 048	10 499	12 909	15 910
Transfers and grants	-	-	907	2 300	-	-	1 096	42 310	44 368	46 639
Other expenditure	-	-	26 050	67 458	33 089	33 089	24 558	42 157	41 086	42 801
<b>Total Expenditure</b>	-	-	53 667	101 142	71 589	71 589	52 248	128 988	134 997	144 804
<b>Surplus/(Deficit)</b>	-	-	(888)	(6 250)	(3 920)	(3 920)	12 466	(2 752)	(1 796)	(1 328)
Transfers recognised - capital	-	-	-	-	-	-	70	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	-	(888)	(6 250)	(3 920)	(3 920)	12 536	(2 752)	(1 796)	(1 328)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	-	-	(888)	(6 250)	(3 920)	(3 920)	12 536	(2 752)	(1 796)	(1 328)
<b><u>Capital expenditure &amp; funds sources</u></b>										
Capital expenditure	-	-	9 462	24 915	25 013	25 013	25 754	60 468	67 000	74 900
Transfers recognised - capital	-	-	5 470	22 765	22 765	22 765	25 570	58 548	66 600	74 500
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	650	650	-	-	-	-
Internally generated funds	-	-	3 992	2 150	1 928	1 928	201	1 920	400	400
<b>Total sources of capital funds</b>	-	-	9 462	24 915	25 343	25 343	25 771	60 468	67 000	74 900
<b><u>Financial position</u></b>										
Total current assets	-	-	-	-	-	-	-	-	-	-
Total non current assets	-	-	-	-	-	-	-	-	-	-
Total current liabilities	-	-	-	-	-	-	-	-	-	-
Total non current liabilities	-	-	-	-	-	-	-	-	-	-
Community wealth/Equity	-	-	-	-	-	-	-	-	-	-
<b><u>Cash flows</u></b>										
Net cash from (used) operating	-	-	-	1 891	1 891	1 891	21 619	26 750	70 832	78 325
Net cash from (used) investing	-	-	-	(17 415)	(17 415)	(17 415)	(25 840)	(17 079)	(63 600)	(71 000)
Net cash from (used) financing	-	-	-	(100)	(100)	(100)	(3)	-	-	-
<b>Cash/cash equivalents at the year end</b>	-	-	-	(15 624)	(15 624)	(15 624)	(8 458)	2 368	9 600	16 925
<b><u>Cash backing/surplus reconciliation</u></b>										
Cash and investments available	-	-	-	-	-	-	-	-	-	-
Application of cash and investments	-	-	-	-	-	-	-	-	-	-
<b>Balance - surplus (shortfall)</b>	-	-	-	-	-	-	-	-	-	-
<b><u>Asset management</u></b>										
Asset register summary (WDV)	-	-	9 462	24 915	25 013	25 013	25 754	60 468	67 000	74 900
Depreciation & asset impairment	-	-	-	7 200	7 200	7 200	-	7 555	7 933	8 329
Renewal of Existing Assets	-	-	-	-	-	-	649	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
<b><u>Free services</u></b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
<b><u>Households below minimum service level</u></b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Free State: Phumelela(FS195) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i>Governance and Administration</i>		-	-	27 406	45 633	15 489	15 489	59 652	64 432	70 017
Executive & Council				1 826	38 340	2 053	2 053	2 651	3 430	3 619
Budget & Treasury Office				21 240		7 753	7 753	49 634	52 634	57 610
Corporate Services				4 340	7 293	5 683	5 683	7 368	8 369	8 787
<i>Community and Public Safety</i>		-	-	980	5 264	1 095	1 095	2 595	2 668	2 853
Community & Social Services				896	1 759	1 095	1 095	2 113	2 162	2 322
Sport And Recreation					1 857					
Public Safety				46	1 635			441	463	486
Housing				38						
Health					14			41	43	45
<i>Economic and Environmental Services</i>		-	-	1	8 764	444	444	8	8	9
Planning and Development				1	6 064	24	24	8	8	9
Road Transport					2 700	420	420			
Environmental Protection										
<i>Trading Services</i>		-	-	24 391	35 232	50 641	50 641	63 981	66 093	70 597
Electricity				6 248	8 825	15 255	15 255	19 950	19 827	22 044
Water				6 087	9 845	12 284	12 284	14 752	15 490	16 264
Waste Water Management				6 064	9 320	11 434	11 434	14 250	14 962	15 710
Waste Management				5 992	7 242	11 668	11 668	15 029	15 814	16 579
<i>Other</i>	4									
<b>Total Revenue - Standard</b>	2	-	-	52 778	94 893	67 669	67 669	126 237	133 202	143 476
<b>Expenditure - Standard</b>										
<i>Governance and Administration</i>		-	-	18 189	52 451	27 033	27 033	74 315	75 302	79 189
Executive & Council				6 416	45 443	7 946	7 946	9 857	10 566	11 327
Budget & Treasury Office				7 127		14 933	14 933	59 127	58 386	61 094
Corporate Services				4 645	7 007	4 155	4 155	5 330	6 351	6 768
<i>Community and Public Safety</i>		-	-	3 333	5 264	4 086	4 086	4 590	4 830	5 198
Community & Social Services				1 659	1 759	1 769	1 769	2 035	2 080	2 236
Sport And Recreation				1 560	1 857	1 678	1 678	2 083	2 246	2 421
Public Safety				72	1 635	600	600	430	462	495
Housing				1						
Health				41	14	39	39	41	43	45
<i>Economic and Environmental Services</i>		-	-	5 735	8 764	7 980	7 980	9 148	9 666	10 244
Planning and Development				3 357	6 064	7 671	7 671	707	725	772
Road Transport				2 378	2 700	309	309	8 441	8 941	9 472
Environmental Protection										
<i>Trading Services</i>		-	-	26 410	34 664	32 490	32 490	40 935	45 199	50 174
Electricity				8 362	8 747	9 967	9 967	15 083	17 712	20 942
Water				5 991	9 573	8 894	8 894	9 510	10 061	10 646
Waste Water Management				6 807	9 185	8 114	8 114	10 536	11 207	11 923
Waste Management				5 249	7 158	5 516	5 516	5 806	6 219	6 663
<i>Other</i>	4									
<b>Total Expenditure - Standard</b>	3	-	-	53 667	101 142	71 589	71 589	128 988	134 997	144 804
<b>Surplus/(Deficit) for the year</b>		-	-	(888)	(6 250)	(3 920)	(3 920)	(2 752)	(1 796)	(1 328)

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Free State: Phumelela(FS195) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description		Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands												
<u>Revenue By Source</u>												
Property rates	2	-	-	2 104	5 848	4 002	4 002	2 622	5 586	6 498	6 823	
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	2	-	-	3 389	4 400	4 100	4 100	4 436	6 000	7 500	9 375	
Service charges - water revenue	2	-	-	3 875	4 740	3 960	3 960	4 203	5 155	5 413	5 683	
Service charges - sanitation revenue	2	-	-	3 638	4 420	4 304	4 304	3 222	5 309	5 575	5 854	
Service charges - refuse revenue	2	-	-	4 183	4 042	4 075	4 075	4 243	5 083	5 337	5 604	
Service charges - other		-	-	174	175	-	-	102	-	-	-	
Rental of facilities and equipment		-	-	308	336	470	470	518	1 230	1 291	1 356	
Interest earned - external investments		-	-	115	140	110	110	324	610	641	673	
Interest earned - outstanding debtors		-	-	3 432	3 060	2 732	2 732	2 019	2 868	3 012	3 162	
Dividends received		-	-	-	-	-	-	404	-	-	-	
Fines		-	-	47	421	421	421	88	442	464	487	
Licences and permits		-	-	11	-	15	15	4	15	16	17	
Agency services		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational		-	-	31 283	43 744	43 152	43 152	42 159	95 616	99 437	106 798	
Other own revenue	2	-	-	218	23 567	330	330	371	(1 677)	(1 981)	(2 355)	
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	
Total Revenue (excl. capital transfers and contributions)			-	-	52 778	94 893	67 669	67 669	64 714	126 237	133 202	143 476
<u>Expenditure By Type</u>												
Employee related costs	2	-	-	17 212	20 140	19 444	19 444	17 562	22 908	24 855	26 967	
Remuneration of councillors		-	-	2 598	3 629	2 862	2 862	2 535	3 106	3 370	3 657	
Debt impairment	3	-	-	-	-	-	-	-	6 700	7 035	7 387	
Depreciation and asset impairment	2	-	-	-	7 200	7 200	7 200	-	7 555	7 933	8 329	
Finance charges		-	-	513	415	510	510	447	454	477	501	
Bulk purchases	2	-	-	6 385	-	8 484	8 484	6 048	10 499	12 909	15 910	
Other Materials	8	-	-	-	-	-	-	-	-	-	-	
Contract services		-	-	640	-	654	654	207	635	666	700	
Transfers and grants		-	-	907	2 300	-	-	1 096	42 310	44 368	46 639	
Other expenditure	4,5	-	-	25 411	67 458	32 436	32 436	24 348	34 823	33 385	34 715	
Loss on disposal of PPE		-	-	-	-	-	-	3	-	-	-	
Total Expenditure			-	-	53 667	101 142	71 589	71 589	52 248	128 988	134 997	144 804
<u>Surplus/(Deficit)</u>												
Transfers recognised - capital		-	-	(888)	(6 250)	(3 920)	(3 920)	12 466	(2 752)	(1 796)	(1 328)	
Contributions recognised - capital		-	-	-	-	-	-	70	-	-	-	
Contributed assets		-	-	-	-	-	-	-	-	-	-	
			-	-	(888)	(6 250)	(3 920)	(3 920)	12 536	(2 752)	(1 796)	(1 328)
Surplus/(Deficit) after capital transfers and contributions												
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation			-	-	(888)	(6 250)	(3 920)	(3 920)	12 536	(2 752)	(1 796)	(1 328)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			-	-	(888)	(6 250)	(3 920)	(3 920)	12 536	(2 752)	(1 796)	(1 328)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year			-	-	(888)	(6 250)	(3 920)	(3 920)	12 536	(2 752)	(1 796)	(1 328)

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Phumelela(FS195) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
<b>Capital Expenditure - Standard</b>											
<i>Governance and Administration</i>		-	-	970	-	363	363	133	10 290	400	400
Executive & Council				370		113	113	131	180	250	250
Budget & Treasury Office				600		40	40	2	30	100	100
Corporate Services						211	211		10 080	50	50
<i>Community and Public Safety</i>		-	-	91	760	330	330	6	4 000	3 000	6 000
Community & Social Services											6 000
Sport And Recreation				83					1 000		
Public Safety					660	330	330	6	3 000	3 000	
Housing				7	100						
Health											
<i>Economic and Environmental Services</i>		-	-	2 924	3 150	3 235	3 235	12 618	13 376	15 500	18 500
Planning and Development						85	85	63	50		
Road Transport				2 924	3 150	3 150	3 150	12 555	13 326	15 500	18 500
Environmental Protection											
<i>Trading Services</i>		-	-	5 478	21 005	21 085	21 085	12 998	32 802	48 100	50 000
Electricity						80	80	649	280		
Water				1 097	1 700	1 700	1 700	576		33 000	14 000
Waste Water Management				4 381	19 305	19 305	19 305	11 773	32 522	15 100	36 000
Waste Management											
<i>Other</i>											
Total Capital Expenditure - Standard	3	-	-	9 462	24 915	25 013	25 013	25 754	60 468	67 000	74 900
<b>Funded by:</b>											
National Government				5 470	22 765	22 765	22 765	25 570	58 548	66 600	74 500
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	5 470	22 765	22 765	22 765	25 570	58 548	66 600	74 500
Public contributions and donations	5										
Borrowing	6					650	650				
Internally generated funds				3 992	2 150	1 928	1 928	201	1 920	400	400
Total Capital Funding	7	-	-	9 462	24 915	25 343	25 343	25 771	60 468	67 000	74 900

**References**

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Free State: Phumelela(FS195) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>R thousands</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash											
Call investment deposits	1										
Consumer debtors	1										
Other debtors											
Current portion of long-term receivables											
Inventory	2										
<b>Total current assets</b>		-	-	-	-	-	-	-	-	-	-
<b>Non current assets</b>											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3										
Agricultural											
Biological											
Intangible											
Other non-current assets											
<b>Total non current assets</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>		-	-	-	-	-	-	-	-	-	-
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1										
Borrowing	4										
Consumer deposits											
Trade and other payables	4										
Provisions											
<b>Total current liabilities</b>		-	-	-	-	-	-	-	-	-	-
<b>Non current liabilities</b>											
Borrowing											
Provisions											
<b>Total non current liabilities</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>		-	-	-	-	-	-	-	-	-	-
<b>NET ASSETS</b>	5	-	-	-	-	-	-	-	-	-	-
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)											
Reserves	4										
Minorities interests											
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	-	-	-	-	-	-	-	-	-	-

## References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Free State: Phumelela(FS195) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13	
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other					20 724	20 724	20 724	22 299	34 569	34 328	37 441	
Government - operating	1				45 112	45 112	45 112	63 118	63 871	118 669	131 160	
Government - capital	1											
Interest												
Dividends												
Payments												
Suppliers and employees					(22 320)	(22 320)	(22 320)	(22 480)	(28 163)	(24 888)	(27 004)	
Finance charges					(41 625)	(41 625)	(41 625)	(35 328)	(36 279)	(42 432)	(46 782)	
Transfers and grants	1							(5 990)	(7 249)	(14 845)	(16 489)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	-	-	1 891	1 891	1 891	21 619	26 750	70 832	78 325
CASH FLOW FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE												
Decrease in non-current debtors												
Decrease in other non-current receivables												
Decrease (increase) in non-current investments												
Payments												
Capital assets					(17 415)	(17 415)	(17 415)	(25 840)	(17 079)	(63 600)	(71 000)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	-	-	(17 415)	(17 415)	(17 415)	(25 840)	(17 079)	(63 600)	(71 000)
CASH FLOW FROM FINANCING ACTIVITIES												
Receipts												
Short term loans												
Borrowing long term/refinancing												
Increase (decrease) in consumer deposits								13				
Payments												
Repayment of borrowing					(100)	(100)	(100)	(17)				
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	-	-	(100)	(100)	(100)	(3)	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD			-	-	-	(15 624)	(15 624)	(15 624)	(4 224)	9 671	7 232	7 325
Cash/cash equivalents at the year begin:	2							(4 233)	(7 303)	2 368	9 600	9 600
Cash/cash equivalents at the year end:	2				(15 624)	(15 624)	(15 624)	(8 458)	2 368	9 600	16 925	16 925

## References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

## Free State: Phumelela(FS195) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	9 462	24 915	25 013	25 013	60 468	67 000	74 900
Infrastructure - Road Transport				2 924	3 150	2 500	2 500	12 026	15 500	18 500
Infrastructure - Electricity					660	330	330	3 200	3 000	
Infrastructure - Water				1 097	1 700	1 700	1 700	32 522	48 100	50 000
Infrastructure - Sanitation				4 381	19 305	19 305	19 305			
Infrastructure - Other					100					
Infrastructure		-	-	8 402	24 915	23 835	23 835	47 748	66 600	68 500
Community						100	100	11 000		6 000
Heritage assets										
Investment properties										
Other assets	6			1 061		1 078	1 078	1 720	400	400
Agricultural assets										
Biological assets										
Intangibles										
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6									
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4									
Infrastructure - Road Transport		-	-	2 924	3 150	2 500	2 500	12 026	15 500	18 500
Infrastructure - Electricity		-	-	-	660	330	330	3 200	3 000	-
Infrastructure - Water		-	-	1 097	1 700	1 700	1 700	32 522	48 100	50 000
Infrastructure - Sanitation		-	-	4 381	19 305	19 305	19 305	-	-	-
Infrastructure - Other		-	-	-	100	-	-	-	-	-
Infrastructure		-	-	8 402	24 915	23 835	23 835	47 748	66 600	68 500
Community		-	-	-	-	100	100	11 000	-	6 000
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	1 061	-	1 078	1 078	1 720	400	400
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	-	9 462	24 915	25 013	25 013	60 468	67 000	74 900
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport				2 924	3 150	2 500	2 500	12 026	15 500	18 500
Infrastructure - Electricity					660	330	330	3 200	3 000	
Infrastructure - Water				1 097	1 700	1 700	1 700	32 522	48 100	50 000
Infrastructure - Sanitation				4 381	19 305	19 305	19 305			
Infrastructure - Other					100					
Infrastructure		-	-	8 402	24 915	23 835	23 835	47 748	66 600	68 500
Community						100	100	11 000		6 000
Heritage assets										
Investment properties										
Other assets	6			1 061		1 078	1 078	1 720	400	400
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	-	9 462	24 915	25 013	25 013	60 468	67 000	74 900
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment					7 200	7 200	7 200	7 555	7 933	8 329
Repairs and Maintenance by Asset Class	3	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		-	-	-	7 200	7 200	7 200	7 555	7 933	8 329
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

## References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

- 5. Must reconcile to 'Budgeted Financial Position' (written down value)
- 6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
- 7. Including repairs and maintenance to agricultural, biological and intangible assets



Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>R thousands</b>										
<b>Household service targets</b>	1									
<b><u>Water:</u></b>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b><u>Sanitation/sewerage:</u></b>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b><u>Energy:</u></b>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b><u>Refuse:</u></b>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
<b>Cost of Free Basic Services provided</b>	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
<b>Total cost of FBS provided (minimum social package)</b>		-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided</b>										
Property rates (value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of free services provided</b>	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of free services provided (total social package)</b>	6	-	-	-	-	-	-	-	-	-

## References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)